

Maine Revised Statutes
Title 36: TAXATION
Chapter 112: WATERCRAFT EXCISE TAX

§1505. UNORGANIZED TERRITORY

For the purposes of this chapter, the unorganized territory shall be treated as a municipality. All excise tax payments for watercraft owned by residents of the unorganized territory, nonresidents or a partnership or corporation, domestic or foreign, and principally moored, docked or located or with an established base of operations in the unorganized territory shall be collected and distributed in the same manner as the motor vehicle excise tax. [1985, c. 459, Pt. C, §13 (AMD).]

SECTION HISTORY

1983, c. 92, §B9 (NEW). 1983, c. 632, §§B6,B7 (RP). 1985, c. 459, §C13 (AMD).

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